

BILL NO. R-89- 06-18

RESOLUTION NO. R-

48-89

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF FORT WAYNE URGING THE FISCAL BODY OF ALLEN COUNTY AND THE FISCAL BODY OF EACH CITY OR TOWN THAT LIES EITHER PARTIALLY OR ENTIRELY WITHIN ALLEN COUNTY, AS MEMBERS OF THE COUNTY OPTION INCOME TAX COUNCIL NOT TO PLEDGE ANY REVENUE GENERATED BY THE ALLEN COUNTY OPTION INCOME TAX PURSUANT TO I.C. §5-1-14, OR ANY OTHER STATUTE

WHEREAS, the Common Council of the City of Fort Wayne upon the initiation of the Mayor of the City of Fort Wayne, and as a member of the County Income Tax Council, recently proposed an ordinance to the County Income Tax Council establishing for the first time, a County Option Income Tax (C.O.I.T.); all pursuant to the terms of Indiana Code §6-3.5-6-1, et seq.; and

WHEREAS, within the context of said statute, a County Income Tax Council is established for each County in the State of Indiana, the membership of which consists of the fiscal body of the County, and the fiscal body of each city or town that lies either partially or entirely within the County; and

WHEREAS, utilizing procedures described in said chapter of the Indiana Code, a County Income Tax Council may adopt ordinances to, impose the County Option Income Tax Council in its County, rescind the County Option Income Tax in its County, increase the County Option Income Tax for the County, freeze the County Income Tax for its County, or increase the homestead credit in its County; and

WHEREAS, by the terms of Indiana Code §6-3.5-6-12 the County Option Income Tax imposed by the County Income Tax Council under that chapter of the Indiana Code remains in effect until rescinded; and



1                   WHEREAS, pursuant to the terms of Indiana Code  
2                   §6-3.5-6-12, the County Income Tax Council of a County may  
3                   rescind the County Option Income Tax by passing an ordinance  
4                   to rescind the tax after January 1st but before June 1st of  
5                   the year; and

6                   WHEREAS, prior to the 1989 session of the Indiana  
7                   Legislature, that power of the County Income Tax Council to  
8                   annually rescind the County Income Tax Council after  
9                   January 1st but before June 1st of any year has been  
10                  unrestricted; and

11                  WHEREAS, the Indiana Legislature recently passed  
12                  House Enrolled Act No. 2068 which made the power of a County  
13                  Income Tax Council to rescind the County Option Income Tax  
14                  subject to a new subsection (c) of the aforesaid I.C.  
15                  §6-3.5-6-12, which subsection provides that a County Income  
16                  Tax Council may not rescind the County Income Tax or take  
17                  any action that would result in a civil taxing unit in the  
18                  County having a smaller distributive share than the distrib-  
19                  utive share to which it was entitled when it pledged County  
20                  Income Tax, if the civil taxing unit or any commission,  
21                  board, department or authority that is authorized by statute  
22                  to pledge County Income Tax, has pledged County Option  
23                  Income Tax for any purpose permitted by I.C. 5-1-14 (relating to  
24                  the issuance of bonds) or any other statute; and

25                  WHEREAS, the recent passage of by the Common  
26                  Council of the City of Fort Wayne, holding the majority per-  
27                  centage of votes on the Allen County Income Tax Council of  
28                  an ordinance proposing the imposition of a County Option  
29                  Income Tax Council for Allen County was done pursuant to  
30                  Indiana Code §6-3.5-6-1 prior to the aforesaid amendment,  
31                  wherein the County Income Tax Council, and the Common  
32                  Council of the City of Fort Wayne, as its majority member,



1 held an unrestricted right to annually rescind the County  
2 Option Income Tax.

3 NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL  
4 OF THE CITY OF FORT WAYNE, INDIANA:

5 Section 1. That it urges the fiscal body of Allen  
6 County and the fiscal body of each city or town that lies  
7 either partially or entirely within Allen County, as members  
8 of the Allen County Income Tax Council not to pledge any  
9 revenue generated by the Allen County Income Tax Council for  
10 bonds or any other purpose pursuant to I.C. §5-1-14, or any  
11 other statute.

12 Section 2. That it urges such fiscal bodies to  
13 seek appropriate legislation prohibiting the pledging of the  
14 revenue of said Allen County Option Income Tax Council.

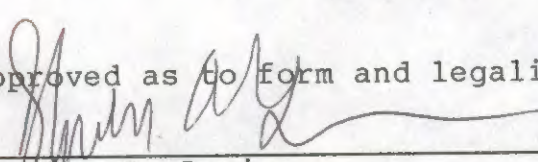
15 Section 3. It urges said fiscal bodies along with  
16 the Common Council of the City of Fort Wayne to thereby rec-  
17 ognize and uphold the unrestricted power of the Allen County  
18 Income Tax Council to annually rescind the Allen County  
19 Option Income Tax, notwithstanding the passage of House  
20 Enrolled Act No. 2068 by the Indiana Legislature.

21 Section 4. That a copy of this Resolution be  
22 delivered to the fiscal body of Allen County, Indiana,  
23 namely the Allen County Council, and to all fiscal bodies of  
24 each town or city lying wholly or partially within Allen  
25 County which are members of the Allen County Income Tax  
26 Council in accordance with the records of the Auditor of  
27 Allen County, Indiana.

28 Section 5. That response of each of the aforesaid  
29 fiscal bodies be specifically requested in writing by the  
30 Clerk of the City of Fort Wayne.

31   
Councilmember

32 Approved as to form and legality:

  
Stanley A. Levine  
Legal Advisor to the City of Fort Wayne



Read the first time in full and on motion by \_\_\_\_\_,  
seconded by \_\_\_\_\_, and duly adopted, read the second time by  
title and referred to the Committee on \_\_\_\_\_ (and the  
City Plan Commission for recommendation) and Public Hearing to be held after  
due legal notice, at the Council Conference Room 128, City-County Building,  
Fort Wayne, Indiana, on \_\_\_\_\_, the \_\_\_\_\_, day  
of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

DATED: \_\_\_\_\_

SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Mr. Quanta,  
seconded by James, and duly adopted, placed on its  
passage. PASSED ~~LAST~~ by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	<u>9</u>			
BRADBURY	<u>✓</u>			
BURNS	<u>✓</u>			
<del>EDMOND</del>	<u>✓</u>			
GIAQUINTA	<u>✓</u>			
HENRY	<u>✓</u>			
LONG	<u>✓</u>			
REDD	<u>✓</u>			
SCHMIDT	<u>✓</u>			
<del>SPER</del>				
TALARICO	<u>✓</u>			

DATED: 7-11-89

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne,  
Indiana, as (ANNEXATION) (APPROPRIATION) (GENERAL)  
(SPECIAL) (ZONING MAP) ORDINANCE RESOLUTION NO. R-48-89  
on the 11th day of July, 1989,

Sandra E. Kennedy ATTEST  
SANDRA E. KENNEDY, CITY CLERK

SEAL  
Charles B. Redd  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on  
the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_,  
at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this \_\_\_\_\_ day of \_\_\_\_\_,  
19\_\_\_\_, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

Paul Helmke  
PAUL HELMKE, MAYOR

*Passed by all councilmembers to  
override the Mayor's Veto  
of July 7, 1989.*



Read the first time in full and on motion by \_\_\_\_\_, seconded by \_\_\_\_\_, and duly adopted, read the second time by title and referred to the Committee on \_\_\_\_\_ (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at the Council Conference Room 128, City-County Building, Fort Wayne, Indiana, on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

DATED: 6-13-89

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by \_\_\_\_\_, seconded by \_\_\_\_\_, and duly adopted, placed on its passage. PASSED ~~lost~~ by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	<u>8</u>			
BRADBURY	<u>✓</u>			
BURNS	<u>✓</u>			
GIAQUINTA	<u>✓</u>			
HENRY	<u>✓</u>			
LONG	<u>✓</u>			
REDD	<u>✓</u>			
SCHMIDT	<u>✓</u>			
STIER				
TALARICO	<u>✓</u>			

DATED: 6-27-89

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as (ANNEXATION) \_\_\_\_\_ (APPROPRIATION) \_\_\_\_\_ (GENERAL) \_\_\_\_\_ (SPECIAL) \_\_\_\_\_ (ZONING MAP) \_\_\_\_\_ ORDINANCE RESOLUTION NO. Q-48-89 on the 27th day of June, 1989,

Sandra E. Kennedy ATTEST  
SANDRA E. KENNEDY, CITY CLERK

SEAL  
Charles S. Reed  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 28th day of June, 1989, at the hour of 11:00 o'clock A. M., E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

PAUL HELMKE, MAYOR

**VETOED**

7/7/89

11:31 AM

-PAUL



1 WHEREAS, pursuant to the terms of Indiana Code  
2 §6-3.5-6-12, the County Income Tax Council of a County may  
3 rescind the County Option Income Tax by passing an ordinance  
4 to rescind the tax after January 1st but before June 1st of  
5 the year; and

6 WHEREAS, prior to the 1989 session of the Indiana  
7 Legislature, that power of the County Income Tax Council to  
8 annually rescind the County Income Tax Council after  
9 January 1st but before June 1st of any year has been  
10 unrestricted; and

11 WHEREAS, the Indiana Legislature recently passed  
12 House Enrolled Act No. 2068 which made the power of a County  
13 Income Tax Council to rescind the County Option Income Tax  
14 subject to a new subsection (c) of the aforesaid I.C.  
15 §6-3.5-6-12, which subsection provides that a County Income  
16 Tax Council may not rescind the County Income Tax or take  
17 any action that would result in a civil taxing unit in the  
18 County having a smaller distributive share than the distrib-  
19 utive share to which it was entitled when it pledged County  
20 Income Tax, if the civil taxing unit or any commission,  
21 board, department or authority that is authorized by statute  
22 to pledge County Income Tax, has pledged County Option  
23 Income Tax for any purpose permitted by I.C. (relating to  
24 the issuance of bonds) or any other statute; and

25 WHEREAS, the recent passage of by the Common  
26 Council of the City of Fort Wayne, holding the majority per-  
27 centage of votes on the Allen County Income Tax Council of  
28 an ordinance proposing the imposition of a County Option  
29 Income Tax Council for Allen County was done pursuant to  
30 Indiana Code §6-3.5-6-1 prior to the aforesaid amendment,  
31 wherein the County Income Tax Council, and the Common  
32 Council of the City of Fort Wayne, as its majority member,



BILL NO. R-89-06-18

REPORT OF THE COMMITTEE ON REGULATIONS

JANET G. BRADBURY, CHAIRPERSON  
DAVID C. LONG, VICE CHAIRMAN  
STIER, SCHMIDT, TALARICO

WE, YOUR COMMITTEE ON REGULATIONS TO WHOM WAS

REFERRED AN ~~(ORDINANCE)~~ (RESOLUTION) OF THE COMMON COUNCIL  
OF THE CITY OF FORT WAYNE URGING THE FISCAL BODY OF ALLEN  
COUNTY AND THE FISCAL BODY OF EACH CITY OR TOWN THAT LIES  
EITHER PARTIALLY OR ENTIRELY WITHIN ALLEN COUNTY, AS MEMBERS OF  
THE COUNTY OPTION INCOME TAX COUNCIL NOT TO PLEDGE ANY  
REVENUE GENERATED BY THE ALLEN COUNTY OPTION INCOME TAX  
PURSUANT TO I.C. 5-1-14, OR ANY OTHER STATUTE

HAVE HAD SAID ~~(ORDINANCE)~~ (RESOLUTION) UNDER CONSIDERATION AND  
BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID

~~(ORDINANCE)~~

(RESOLUTION)

*Do Pass*

DO PASS

DO NOT PASS

ABSTAIN

NO REC

*Janet G. Bradbury*  
*Samuel J. Talarico*  
*David C. Long*  
*Stier*

DATED: *6-27-89*

Sandra E. Kennedy  
City Clerk



## THE CITY OF FORT WAYNE

July 17, 1989

Vernon Schuemann  
Clerk-Treasurer  
P.O. Box 75  
23011 Park Lane  
Woodburn, Indiana 46797

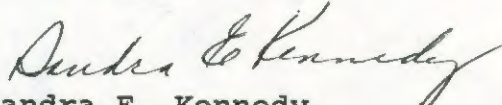
Dear Mr. Schuemann:

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

  
Sandra E. Kennedy  
City Clerk

ENCL: 2





## THE CITY OF FORT WAYNE

July 17, 1989

Pamela Scherschel  
Clerk-Treasurer  
Box 95  
15122 Mercury Lane  
Huntertown, Indiana 46748

Dear Ms. Scherschel:

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

Sandra E. Kennedy  
City Clerk

ENCL: 2





## THE CITY OF FORT WAYNE

July 17, 1989

Linda K. Bloom  
Auditor of Allen County  
Room 102  
City-County Building  
One Main Street  
Fort Wayne, IN 46802

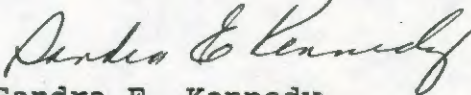
Dear Ms. Bloom:

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

  
Sandra E. Kennedy  
City Clerk

ENCL: 2





# THE CITY OF FORT WAYNE

July 17, 1989

Alleen Kipfer  
Clerk-Treasurer  
P.O. Box 233  
First Street  
Grabill, Indiana 46741

Dear Ms. Kipfer:

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

*Sandra E. Kennedy*  
Sandra E. Kennedy  
City Clerk

ENCL: 2





## THE CITY OF FORT WAYNE

July 17, 1989

Diane Schane  
Clerk-Treasurer  
Box 401  
202 Summit  
Monroeville, Indiana 46773

Dear Ms. Schane:

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

Sandra E. Kennedy  
City Clerk

ENCL: 2





# THE CITY OF FORT WAYNE

July 17, 1989

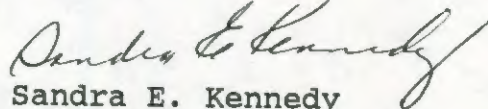
Clerk-Treasurer Adams & Jefferson  
P.O. Box 570  
3535 Thyme Ct.  
New Haven, Indiana 46774

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

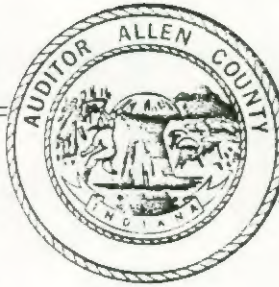
  
Sandra E. Kennedy  
City Clerk

ENCL: 2



# AUDITOR OF ALLEN COUNTY

PHONE: (219) 428-7241  
ROOM 102 CITY-COUNTY BUILDING  
ONE MAIN STREET, FORT WAYNE, INDIANA 46802



LINDA K. BLOOM

January 13, 1989

## OFFICIAL TAX RATES OF ALLEN COUNTY 1988 Payable 1989

TAX UNIT	TAXING UNIT	RATE	% OF SPTRC
11 . . . . .	Aboite. . . . .	7.8375	.120382
12 . . . . .	Adams . . . . .	8.3123	.170061
67 . . . . .	Adams FWPTC . . . . .	8.4716	.170624
13 . . . . .	Cedar Creek . . . . .	7.5049	.171893
14 . . . . .	Eel River . . . . .	6.8531	.146643
15 . . . . .	Jackson . . . . .	7.4710	.171537
16 . . . . .	Jefferson . . . . .	7.5423	.172032
17 . . . . .	Lafayette . . . . .	8.2489	.124311
18 . . . . .	Lake. . . . .	6.8714	.145502
19 . . . . .	Madison . . . . .	7.7624	.168203
20 . . . . .	Marion. . . . .	7.4637	.171737
21 . . . . .	Maumee. . . . .	7.7279	.168249
22 . . . . .	Milan . . . . .	7.4298	.171609
23 . . . . .	Monroe. . . . .	7.5111	.171914
24 . . . . .	Perry . . . . .	6.8327	.146392
25 . . . . .	Pleasant. . . . .	7.1593	.161806
47 . . . . .	Pleasant FWPTC. . . . .	7.3186	.162638
26 . . . . .	Scipio. . . . .	7.5623	.172103
27 . . . . .	Springfield . . . . .	7.4972	.171330
28 . . . . .	St. Joseph. . . . .	6.7963	.160097
77 . . . . .	St. Joseph FWPTC. . . . .	6.9556	.161010
29 . . . . .	Washington. . . . .	6.8375	.159310
87 . . . . .	Washington FWPTC. . . . .	6.9968	.160237
31 . . . . .	Wayne . . . . .	7.7103	.155412
30 . . . . .	Wayne FWPTC . . . . .	7.8696	.156314
40 . . . . .	Grabill . . . . .	8.5173	.175234
42 . . . . .	Huntertown. . . . .	7.5390	.151415
45 . . . . .	Monroeville . . . . .	10.0320	.178974
50 . . . . .	New Haven - Adams . . . . .	10.4088	.178720
52 . . . . .	New Haven - Jefferson . . . . .	10.4634	.179395
55 . . . . .	Woodburn. . . . .	9.3597	.168286
59 . . . . .	Ft. Wayne - Aboite. . . . .	11.9446	.145978
60 . . . . .	Ft. Wayne - Adams . . . . .	10.9529	.172652
65 . . . . .	Ft. Wayne - Adams EACS. . . . .	11.6141	.179397
70 . . . . .	Ft. Wayne - Pleasant. . . . .	10.9438	.173168
75 . . . . .	Ft. Wayne - St. Joseph. . . . .	10.9236	.173118
80 . . . . .	Ft. Wayne - Washington. . . . .	10.9391	.173156
91-95. . . . .	Ft. Wayne - Wayne . . . . .	11.4948	.168138
96 . . . . .	Ft. Wayne-Wayne F Dist. . . . .	10.9296	.166449

*John Clark*

These rates have been established by the State Board of Tax Commissioners.  
Linda K. Bloom, Auditor Allen County, Indiana





## THE CITY OF FORT WAYNE

July 17, 1989

Douglas M. Lehman  
Controller  
9th Floor  
City-County Building  
Fort Wayne, Indiana 46802

Dear Ms. Lehman:

Enclosed for your perusal is a copy of Resolution No. R-48-89 and General Ordinance No. G-16-89, passed by Common Council on July 11, 1989, regarding the pledging of revenue from the County Option Income Tax (C.O.I.T.) for Bond Issue.

We are asking for a response in writing, your comments regarding the enclosed material. If you have any questions please call our Common Council Attorney Stanley A. Levine, (219) 422-7431.

Your kind attention will be greatly appreciated.

Sincerely yours,

Sandra E. Kennedy  
City Clerk

ENCL: 2